

in the ownership so that such tract, piece, parcel or lot of real estate shall be assessed in the name of the then owner or owners, *except that all mobilehomes or house trailers shall be assessed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title of such mobilehome or house trailer irrespective of whether the title is issued by this State or another state.*

Construction.

Section 5. The provisions of this act shall not be construed to repeal any provision of the act of April 29, 1959 (P. L. 58), known as "The Vehicle Code."

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 678

AN ACT

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," providing for the assessment, valuation and taxation of mobilehomes or house trailers.

The Fourth to Eighth Class County Assessment Law.

Subsection (a), section 201, act of May 21, 1943, P. L. 571, amended July 17, 1953, P. L. 464 and July 28, 1953, P. L. 703, further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subsection (a) of section 201, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," amended July 17, 1953 (P. L. 464) and July 28, 1953 (P. L. 703), is amended to read:

Section 201. Subjects of Taxation Enumerated.—The following subjects and property shall as hereinafter provided be valued and assessed and subject to taxation for all county, borough, town, township, school, (except

in cities), poor and county institution district purposes, at the annual rate,

(a) All real estate, to wit: Houses, house trailers and mobilehomes permanently attached to land or connected with water, gas, electric or sewage facilities, buildings, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, and all other real estate not exempt by law from taxation. Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value of such mill, mine, manufactory or industrial establishment: Provided, That the exclusion of such machinery, tools, appliances and other equipment, in so determining the value of such mill, mine, manufactory or industrial establishment, shall be postponed and shall not become effective until such real estate is valued and assessed for taxes to be levied for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred fifty-six.

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Section 2. The act is amended by adding, after section 201, a new section to read:

Act amended by adding a new section 201.1.

Section 201.1. Limitation Upon Taxation.—

A mobilehome or house trailer upon which a real property tax is levied by any political subdivision or taxing authority shall not be subject to any tax not levied on other real property in the political subdivision, except that such property shall be deemed tangible personal property with respect to the act approved March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act."

Section 3. The act is amended by adding, after section 602.2, a new section to read:

Act amended by adding a new section 602.3

Section 602.3. Valuation of Mobilehomes or House Trailers.—It shall be the duty of the several elected and appointed assessors of the political subdivisions to assess, rate and value all mobilehomes and house trailers within their subdivisions according to the actual value thereof and prices for which the same would separately bona fide sell. The land upon which such mobilehome or house trailer is located at the time of assessment shall be valued separately and shall not include the value of the house trailer or mobilehome located thereon.

Section 4. The act is amended by adding, after section 605.1, a new section to read:

Act amended by adding a new section 605.2.

Section 605.2. Report to Assessors of Mobilehomes or House Trailers.—All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be open for inspection at all reasonable times by the tax assessor of the political subdivision. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court operator shall send a record to the tax assessor of the political subdivision of the arrivals and departures of mobilehomes or house trailers in his court during the prior month.

Act amended by adding a new section 617.1.

Section 5. The act is amended by adding, after section 617, a new section to read:

Section 617.1. Mobilehomes and House Trailers to Be Assessed in Name of Owner.—All mobilehomes or house trailers which are subject to taxation as real estate as provided herein shall be assessed and taxed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title for such mobilehome or house trailer, irrespective of whether the title is issued by this Commonwealth or another state.

Construction.

Section 6. The provisions of this act shall not be construed to repeal any provision of the act approved April 29, 1959 (P. L. 58), known as "The Vehicle Code."

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 679

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing